



THE REPUBLIC OF KENYA

LAWS OF KENYA

THE INCOME TAX ACT - EXEMPTION

NO. 131 OF 2011

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Kenya

Income Tax Act

The Income Tax Act - Exemption

Legal Notice 131 of 2011

Legislation as at 31 December 2022

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The Income Tax Act - Exemption (Legal Notice 131 of 2011)

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INCOME TAX ACT
THE INCOME TAX ACT - EXEMPTION
LEGAL NOTICE 131 OF 2011

Commenced on 30 September 2011

[Revised by [24th Annual Supplement \(Legal Notice 221 of 2023\)](#) on 31 December 2022]

The Cabinet Secretary responsible for Finance directs that the lump-sum retirement benefits paid to thirty-two employees of the Kenya National Trading Corporation who were retired from the Corporation with effect from the 30th May, 2011, shall be exempt from the provisions of the Act—

Provided that—

- (a) the exemption shall not apply to other pension benefits paid to employees;
- (b) an employee who has retired shall not be re-employed by the Kenya National Trading Corporation in any capacity or under any terms whatsoever before the expiry of three years from the date of retirement; and
- (c) the Kenya National Trading Corporation shall, in addition to complying with any conditions that the Commissioner of Income Tax may impose, furnish the Commissioner, in respect of every employee that is retired, with the name, date of retirement from the Kenya National Trading Corporation, the amount paid and a copy of the letter of the employee confirming the retirement.